

(that is land) and such investors are a curse to the country. It would stimulate production and attract population by making it easier to get land for use and harder to hold land out of use, thereby increasing the revenues. It would not prove burdensome to those who use the land and produce all the wealth of the nation.

The Great World Problem.

Greater than the revenue question is the land question. There is no other foundation upon which we can build the ideal state, save that which recognizes the right of every citizen to equal opportunity in the use of the land. Merely to be born into the world conveys the God-given right of access to land. The proof of this is, first: that man is absolutely dependent upon the land; secondly, the value of land is always a community value; thirdly, those who have been shut out from the land by wrongful economic conditions, become the slaves or dependents of their fellows who dominate the soil. Nature never intended men to be slaves nor dependents. The law of nature is freedom, and freedom depends upon free access to the soil. Equal opportunity in the use of land would bring about a free, natural, elastic condition of society in which the full liberty of the individual would be abundantly safeguarded, affording every opportunity for the highest human development, individually and collectively.

The taxation of land values, besides providing an honest, equitable and just way of procuring public revenues, is also a means to a far greater end—the solving of the greatest problem that confronts the world today—the land problem. The whole theory of human progress, as many of the world's greatest thinkers have pointed out, rests upon the land. The land is the

Basis of Our Civilization.

In and on the land we live and move and have our being, and from the land we produce everything for our sustenance, our comfort, our happiness. No great problem of human existence can be settled until the land question is settled as nature intended it to be, and all nature seems to declare that equality of

opportunity in the use of land is the necessary accompaniment of real liberty. The birthright of every free people. All primitive peoples recognized this truth.

If this view of the land question, as presented by such great thinkers as Carlyle, Herbert Spencer, Tolstoi, Dove, Henry George, Jefferson and scores of others of the world's most brilliant minds, backed by the arguments of the most noted political economists, such as Adam Smith, Turgot, James Mill, J. S. Mill, Ricardo, Cairns and others, is right, then it follows that the socio-economic conditions which permit of private trafficking in the communal value of land is the greatest crime in the world, the chief hindrance to the progress of humanity, the main cause of the evils which afflict the race and the principal means by which the masses are exploited for the benefit of the few. It is even a greater crime than war, because war is an effect and not a cause. The cause is the existence of economic conditions which enable the few to exploit the masses, and these unjust economic conditions are based on the exploitation of the land for the benefit of the few. Is this convention prepared to take a stand upon this great problem?

The Immediate Demand.

As a temporary policy for war purposes, we should immediately conscript all incomes and profits over a reasonable living amount. The war should be paid for in this way. As a permanent policy, we should start in to conscript unearned incomes, through the taxation of land values, gradually increasing the tax and dropping other forms of taxation, until all our public revenues were raised in this way. The unearned incomes of Canada are amply sufficient for all ordinary revenue purposes, federal, provincial and municipal. Why then should we confiscate the labor earnings of any one for revenue purposes while there are unearned incomes which no one has a moral right to retain?

Prepared by D. W. Buchanan for the
Single Tax League of Western Canada.

S. J. FARMER,	D. E. PEDDIE,
Secretary	President.

For further information and price list of books, pamphlets and leaflets upon The Land Question, Taxation, Free Trade, etc., write the League, 406 Chambers of Commerce, Winnipeg, and enclose 50 cents for one year's subscription to the Single Taxer, published monthly by the League. It will keep you up to date on these and other great questions.

wealth. Here are the avenues which may be opened up for unlimited production and unlimited employment of labor. For men to be unable to obtain employment in the midst of all this opportunity for employment is a confession that our economic policy has been founded on error.

Cause of Unemployment.

The reason for unemployment in the past is, that we enforced a system of taxation which placed a burden upon those who used land and encouraged the holding of land idle for speculation. Land includes minerals, timbers and all natural opportunity upon which man may employ his labor in the production of wealth. Wealth means anything produced by labor which is of value to man. The great fortunes of Canada have been chiefly obtained, not through the use of land in producing wealth, but through the withholding of land from those who wished to use it. All these fortunes have come out of the earnings of those who have used the land, for there are no other means of providing employment except by using land and no other ways of producing wealth except by using land. It therefore follows that those who have obtained vast fortunes by speculating in timber, mineral, coal, agricultural or other land have obtained it out of the earnings of those who have used the land. The people have made up these fortunes in the increased cost of living, which means reduced earnings and lower wages for the masses.

All employment results from the use of land, though not always applied directly to the land. We have the primary employment directly upon the land, as in the growing of wheat, raising live stock, mining coal or iron, cutting timber, catching fish or in trapping for furs. Secondary employment in the shops and factories converts these raw products into commodities suitable for use. Land is also used in all secondary employment. The factory must be located on land. The economic measure of land is not area, but value. The most valuable land is in the cities and is used for factories, shops, railway works, etc. Land is therefore necessary for employment all the way through from the primary producer to the consumer. Therefore, in order to create unlimited opportunity for employment, and unlimited opportunity for the profitable production of wealth, we must adopt a policy which will give full access to land everywhere and all the time.

This policy can be established in full effect by means of taxation. We have

simply to cease following a plan of taxation which burdens and increases the cost of production and locks up land and adopt one that will

Open Up the Land

to the people. A policy which allows speculators to hold land idle restricts production of wealth, increases the cost of production, causes unemployment, because there is no employment outside of the use of land, and results in poverty. Manifestly the sound policy for a country like Canada, with vast undeveloped natural resources, would be to give every possible encouragement to the primary industry of production direct from the land, and in so doing we would also encourage those secondary industries to which the country is best adapted. The healthful growth of secondary industry can only arise from the earlier development of primary industry.

In order to give free opportunity for the use of the land we must abolish all taxation which presses upon those who produce directly from the land, and drive out the speculators who stand in the way of those who wish to use the land. We must make it easy to get land and profitable to use it. We must abolish all taxation upon commodities, that is, upon wealth and industry, and thus remove the direct burden of taxation from those who use the land. Place all taxation upon land values, and thus the speculator will be driven off and the way left open to those who wish to use the land. We can thus make it easy to get land, profitable to use it, and unprofitable to hold it out of use. The result of this policy would be to vastly increase the production of wealth, give opportunity of employment to all and secure an equitable distribution of wealth, as it would enable producers to retain that portion of their earnings which is now confiscated by unwise taxation and land speculators. No amount of governmental paternalism will make up for the burden of taxation and restriction which primary industry in this country has to contend with.

Effect of Taxation.

It must be understood that the taxation of land values has exactly the opposite effect of any other tax. Taxing commodities increases the cost to the consumer, thereby increasing the cost of living, reducing wages, checking production and generally proving a burden. It makes the things taxed scarcer and harder to get. Every other way of imposing a tax that can be devised, except taxing land values, has a similar effect. All such taxes operate to check production

and place a burden upon the people. They are all paid out of the labor earnings of the people. A tax on land values, on the other hand, does not increase the cost of land, and is not paid out of the labor earnings of the people. That is, it does not reduce the retained earnings of any one, because the value of land is created by the operation of natural law, and if this value is not taken for public revenues it is absorbed by land monopoly. It therefore cannot operate in any way to check production, increase the cost of production, nor prove burdensome to the people. On the contrary, it will stimulate production by making it easier to get land and increase the profits of labor in the use of land. The point to keep in view is, that a tax on land values does

not and cannot increase the cost of production. Every other tax, no matter how imposed, does have this effect. Therefore

consider what a stimulating effect would be produced by abolishing all these taxes which check production, increase the cost of living and are generally burdensome, and adopting a system which would have exactly the opposite effect. Would not the adoption of such a policy largely obviate the evil conditions of unemployment, high cost of living, etc., from which we have suffered in the past, and which threaten us in even a more acute form after the war?

Unemployment After the War.

Further consider what a wonderful effect it would have upon the country if the 100,000,000 acres of land held idle by speculators in the three prairie provinces were thrown open for free settlement? Would there be danger of acute unemployment when the soldiers return after the war, if these lands were free and accessible to any one who wished to use them? All over Canada natural opportunity in the form of timber, mineral, coal, agricultural and other land is held out of use and out of reach of the people. This is the cause of unemployment, high cost of living, periodical "hard times," poverty and much misery. To give the people access to land is equivalent to giving them access to profitable employment.

No plans for settling soldiers or others upon land are at all comparable to simply giving the people access to land. This can be accomplished by abolishing all other forms of taxation and concentrating all taxation on land values. Such a system of taxation would be honest and just because all land values are created by the presence and industry of the

people, the organization of government and the public expenditures arising therefrom. Why is natural opportunity held idle all over the country? Simply because the holders expect to pocket the value which the people give to it. By taking this value for public revenue purposes we return it to the people who create it. We can

Pay Our War Debt

in this way without placing any burden upon the people, but on the contrary would greatly relieve the present burden of taxation. Much of the land now held idle is owned by persons and shareholders in corporations, who do not live in Canada, and who thus escape all taxes except local municipal land taxes.

We have followed a land policy, a taxation policy and a railway policy which have operated to literally heap wealth upon the wealthy and force reduced earnings, unemployment and poverty upon the poor. A policy which has brought lordly titles to a few and placed a great burden upon the people. Our disastrous railway policy is a direct result of our more disastrous land policy. We have wasted millions in unnecessary railways to open up lands to be speculated in, while millions of acres of land lie idle around our towns and cities. We still pursue this wasteful policy. Within a few months pamphlets have been issued advocating settlement in the remote Peace River country. We hear much about waste these days. Think of the awful waste of labor that has resulted from forcing settlement continually to the more remote districts, while lands convenient to market and therefore the more productive are held idle. Is it not time we began to legislate for the people and not for the few. That we adopt a policy that will give the profit from the use of land to those who use it. That will give the land value of the country to the people, who produce all the wealth of the country and also all the land value. We can return the land value to the people who create it by taxing land value for all public revenues.

The Canadian League for Taxation of Land Values has asked that a start be made on this great national policy by placing a tax of one per cent. on the land values of Canada. Such a tax would produce an additional revenue of about \$80,000,000. It would not disturb business conditions. It is the easiest and surest way of obtaining the large additional revenue required. It will not drive investors out of the country, such as a tax on savings or investments would do, except investors in natural opportunity

*Simple Tax League of Western Canada
H. F. H. H.*

To the Delegates of the Western Liberal Convention

Winnipeg, August, 1917

You have been called together to prepare a progressive national platform. The time is opportune. There are many momentous questions facing the country which must be met very soon. Serious problems will arise after the war, such as the re-organization of industry, the question of employment, providing for an enormous public debt, land for soldiers, the very urgent railway problem, etc. There is grave danger of a very serious period of depression following the sudden relief of the war strain and the general re-organization and re-adjustment of our commercial, financial and industrial life which will immediately become necessary. You will remember that about the time the war was so suddenly forced upon us, unemployment prevailed to an alarming extent throughout Canada. Every city was crowded with unemployed men and women and great poverty and distress prevailed. A similar situation after the war is greatly to be feared. Wise action now in planning for the future will greatly mitigate these unfavorable prospects. Indeed, we believe it is possible to adopt a policy which will largely prevent the development of these serious consequences and speedily restore the nation to a sound and healthy basis. The situation is therefore urgent. The progressive men of Eastern Canada are looking to the west to take the lead. Shall we prove equal to the occasion?

Foremost among the great problems which must be immediately faced is that of

Financing the Nation.

A long period of extravagant and unwise government, such for instance as that in connection with the railway policy, had already placed a heavy load of debt upon the country previous to the war. Since then it has expanded at a tremendous rate. It is evident that there will have to be a complete reorganization of our system of taxation. It is absolutely necessary, in order to avoid placing a burden upon the country that will prove disastrous, to provide for necessary revenues in a way that will be the least op-

pressive to the people. We believe that all necessary revenue can be provided in a way that will not only be less oppressive than by our present system, but that will not be at all oppressive. Indeed, we believe it can be provided in a way that will have a buoyant and stimulating effect upon the industry and development of the country.

The Power of Taxation.

Taxation is the most important power which a government may possess. The system of taxation in effect will always exert a tremendous influence upon the condition of the country. Industry and production may be encouraged by wise taxation, or oppressed by burdensome charges to such an extent as to cause wholesale unemployment and poverty. By taxation we may open unlimited avenues for the profitable production of wealth, or we may so restrict opportunity for the production of wealth as to bring distress and misery upon the people. By unwise taxation we have created monopolies that have plundered the people and concentrated vast wealth in the hands of a small privileged class. By taxation we can abolish privilege and monopoly and cause an equitable distribution of wealth. If we are to become prosperous after the war and avoid the depression which seems imminent, we must cease our system of taxation which is so burdensome to production and which has led to such vast concentration of wealth, and adopt a policy which will encourage production, break up monopoly and diffuse the profit of production among the people, instead of having it go to make huge fortunes for a small privileged class.

The Foundation of Prosperity.

Our chief resource is land. We have great areas of agricultural land, suited to wonderful diversity of production. Grain lands, stock lands, fruit lands, etc. Our timber and mineral lands are among the richest in the world. These lands, with our fisheries, water-powers, etc., give us unlimited opportunity for the employment of labor in the production of